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1984

# ANNUAL REPORT

For the Town of

**LYMAN, N. H.**



**Year ending December 31, 1984**





# Town of Lyman, New Hampshire ANNUAL REPORT of the Town Officers

Year Ended December 31, 1984

## TABLE OF CONTENTS

Town Officers .....	3
Town Meeting Warrant .....	4
Summary Inventory of Assessed Valuation .....	6
Schedule of Town Property .....	6
Budget - Revenue .....	7
Budget - Expenditures .....	8
Transmittal .....	10
Auditor .....	11
Exhibit A .....	12
Exhibit B .....	14
Exhibit C .....	16
Exhibit D .....	17
Notes to Financial Statements .....	18
Tax Collector .....	22
Detailed Statement of Payments .....	24
Balance - Savings Accounts .....	35
Trust Funds .....	36
Planning Board .....	37
Health Officer .....	37
Forest Fire Warden .....	38
Vital Statistics .....	40



## **TOWN OFFICERS**

**Fiscal Year 1984**

### **MODERATOR**

**C. Bruce Schneider**

#### **SELECTMEN**

Keith Booth, 1985  
James Turnbull, 1986  
Francis Schneider, 1987

#### **TRUSTEES OF TRUST FUNDS**

Alice Santy, 1985  
Lorraine Rayburn, 1986  
Rita Presby, 1987

#### **TAX COLLECTOR**

Loretta R. Locke

#### **LIBRARY TRUSTEES**

Yvonne Booth, 1985  
Patricia Winslow, 1986

#### **PLANNING BOARD**

Everett Fenoff, 1985  
Frederic Winslow, 1986  
William Trudell, 1987-Resigned  
Jack Blaisdell, 1988  
Celine Presby, 1989  
Cloutier, Raymond, 1990

#### **HEALTH OFFICER**

Dr. Joseph Hindman

#### **OVERSEER OF THE POOR**

Patricia Winslow

#### **SUPERVISORS OF THE CHECKLIST**

Wanda Hubbard, 1986  
Alice Santy, 1988  
Donna Trudell, 1990

#### **TOWN HOUSE AGENT**

Jack Blaisdell

#### **BOARD OF ADJUSTMENT**

Jane Trudell, 1985  
Brett Presby, 1986  
Dale Colby, 1987  
Richard Hubbard, 1988

#### **TOWN CLERK**

Loretta R. Locke

#### **HIGHWAY AGENT**

Jack Blaisdell

#### **TREASURER**

Bertha Bonor

The Selectmen will meet in Public Session every Tuesday at the Town Hall from 7:00 to 9:00 P.M.



All 1984 reports from various agencies not printed in this Town Report are on file in the Selectmen's Office and available upon request.



## **TOWN OF LYMAN**

### **Town Meeting Warrant**

To the Inhabitants of the Town of Lyman, in the County of Grafton, and the State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in said Town on Tuesday, the twelfth day of March, 1985, polls to open at one o'clock in the afternoon and will not be closed before six o'clock in the afternoon in said Town Hall, to act on Article 1, the remaining articles to be considered at seven-thirty o'clock in the evening.

**ARTICLE 1.** To choose all necessary Town Officers for the ensuing year.

**ARTICLE 2.** To see if the Town will vote to raise and appropriate the sum of Forty-Eight Thousand Seven Hundred Twenty-Six Dollars and Seventeen Cents (\$48,726.17) as may be necessary to defray Town charges for the ensuing year. All items marked by an asterisk are covered by this Article.

**ARTICLE 3.** To see if the Town will vote to raise and appropriate the sum of Four Thousand Eight Hundred Dollars (\$4,800.00) to defray the Town's share of the cost of using the Lisbon Dump.

**ARTICLE 4.** To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000.00) for maintenance of the Town Cemeteries.

**ARTICLE 5.** To see if the Town will vote to authorize the Selectmen to transfer any 1984 annual net budget surplus into the Capital Reserve Fund established for the purchase of highway equipment.

**ARTICLE 6.** To see if the Town will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500.00) as compensation for the Tax Collector.

**ARTICLE 7.** To see if the Town will vote to authorize the Selectmen to sell and dispose of any real estate acquired by tax deed, by advertised sealed bid only.

**ARTICLE 8.** To see if the Town will vote to authorize the Selectmen to apply for, accept and expend money from State, Federal or other governmental unit or private source which becomes available during the year in accordance with the procedures set forth in R.S.A. 31:95-B.

**ARTICLE 9.** To see if the Town will authorize the Selectmen to borrow monies from time to time for current indebtedness of the Town for the ensuing year in anticipation of taxes to be collected for the year 1985 and paid therefrom.

**ARTICLE 10.** To see if the Town will vote to raise and appropriate the sum of Three Hundred Fourteen Dollars (\$314.00) to defray the Town's share of operation expenses for the North Country Council.

**ARTICLE 11.** To see if the Town will vote to raise and appropriate the sum of Four Hundred Dollars (\$400.00) to defray the Town's share of operation expenses of the New Hampshire Municipal Association.

**ARTICLE 12.** To see if the Town will vote to raise and appropriate the sum of Eighty-Seven Thousand Eight Hundred Forty-Eight Dollars and Seventy-Eight Cents (\$87,848.78) for highway maintenance and equipment for the Highway Department. All items marked by a cross in the budget are covered by this Article.

**ARTICLE 13.** To see if the Town will vote to authorize the Tax Collector to receive part payments of real estate taxes for any year in the sum of Ten Dollars (\$10.00) or a multiple of ten, pursuant to the provisions of R.S.A. 80:52-A.

**ARTICLE 14.** To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) to be deposited into the Capital Reserve Fund established for the purchase of highway equipment.

**ARTICLE 15.** To see if the Town will vote to authorize the withdrawal from Federal Revenue Sharing Funds established under the provisions of the State and Local Assistance Act of 1972, as amended, and/or Anti-recession Funds for use as a set-off to reduce the long-term debt incurred for the purchase of the new Town highway truck in the amount of Six Thousand Seven Hundred Twelve Dollars (\$6,712.00).

**ARTICLE 16.** To see if the Town will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500.00) for the operation of the Town Police Department.

**ARTICLE 17.** To see if the Town will vote to raise and appropriate the sum of One Thousand Eight Hundred Ninety Dollars (\$1,890.00) for the Health Department: Health Officer and Overseer of the Poor, Sixty Dollars (\$60.00); North Country Home Health Agency, Four Hundred Ninety Dollars (\$490.00); White Mountain Mental Health Agency, Four Hundred Twenty Dollars (\$420.00); Littleton Hospital Association, Five Hundred Dollars (\$500.00); Ross Ambulance, Four Hundred Twenty Dollars (\$420.00). All items marked by a dash in the budget are covered by this Article.

**ARTICLE 18.** To see if the Town will authorize the Selectmen to withdraw from the Capital Reserve Fund for highway equipment a sum not exceeding Fourteen Thousand Dollars (\$14,000.00) for the purchase of a one-ton four-wheel drive truck with cab and chassis.

**ARTICLE 19.** To see if the Town will vote to elect officers for the positions of Town Clerk, Town Treasurer, and Tax Collector for three (3) year terms.

**ARTICLE 20.** To see if the Town will vote to accept a parcel of land approximately .5 acre in size from Durward D. and Juanita G. Hubbard as shown on a plan entitled "Proposed Transfer of Property Durward D. Hubbard & Juanita G. Hubbard to Town of Lyman, Lyman, New Hampshire William S. Smith, Civil Engineer Lyman, NH August 1984," in return for which the Town would remove approximately four hundred eight (408) cubic yards of stone wall valued at One Thousand Five Hundred Dollars (\$1,500.00).

**ARTICLE 21.** To hear the reports of agents, auditors, committees and officers, heretofore chosen, and pass any vote relating thereto.

**ARTICLE 22.** To transact any other business that may legally come before the meeting.

Given under our hands and seal this 12th day of February, 1985.

Keith Booth  
James Turnbull  
Frances Schneider

Selectmen of Lyman, NH

## SUMMARY INVENTORY OF ASSESSED VALUATION

Land	\$2,283,236.00
Buildings	3,541,050.00
Electric Plants	151,350.00
Mobile Homes	125,500.00
<hr/>	<hr/>
Total	\$6,101,136.00
 <u>Elderly Exemptions</u>	75,000.00
<u>Blind Exemptions</u>	5,000.00
<hr/>	<hr/>
Total	\$ 80,000.00

Tax Rate: Per 1000.00 Valuation:

School	\$22.42
Town	13.19
County	2.97
Total	\$38.58

## SCHEUDLE OF TOWN PROPERTY

Town Hall, Land and Buildings	
Furniture and Equipment	\$ 40,000.00
Libraries	2,500.00
Police Department, Equipment	1,000.00
Fire Department, Equipment	400.00
Highway Department, Land and Buildings	3,200.00
Equipment	106,500.00
Material and Supplies	9,900.00
Property Acquired by Tax Deed (Freeze)	3,100.00
<hr/>	<hr/>
Total	\$166,600.00

## BUDGET OF THE TOWN OF LYMAN - REVENUE

SOURCES OF REVENUE	Estimated 1984	Actual 1984	Estimated 1985
<b>Local Taxes:</b>			
Resident Tax	\$ 1,600.00	\$ 1,170.00	\$ 2,000.00
Yield Tax	6,000.00	5,487.19	6,000.00
Inventory Penalty Tax	20.00	-0-	-0-
Interest on Property Tax	1,500.00	5,012.22	1,500.00
Yield Tax Previous Years	-0-	546.67	-0-
Resident Tax Previous Years	-0-	930.00	-0-
<b>From State:</b>			
Shared Revenue Block Grant	5,000.00	10,960.00	10,000.00
Highway Block Grant	35,135.86	35,135.86	37,848.78
Toll Road Refund	500.00	-0-	-0-
<b>Local Sources Except Taxes:</b>			
Motor Vehicles	7,500.00	13,412.00	10,000.00
Dog Licenses	400.00	421.00	400.00
Interest On Deposits	-0-	4,877.91	2,000.00
Income From Trust Funds	500.00	*	
Rental Of Town Property	-0-	366.75	-0-
Permits and Fees	4.00	54.00	4.00
Tax Collector's Fees	-0-	1,106.00	1,000.00
<b>Receipts Other Than Current Revenue:</b>			
Federal Revenue Sharing	<u>6,632.00</u>	<u>6,734.00</u>	<u>6,712.00</u>
<b>TOTAL</b>	<b>\$ 64,791.86</b>	<b>\$ 86,214.00</b>	<b>\$ 77,464.78</b>
<b>Amount To Be Raised By Property Tax</b>	<b>76,849.20</b>	<b>-0-</b>	<b>80,419.21</b>
	<b>\$141,641.06</b>		<b>\$157,883.99</b>

\*See Trustee of Trust Funds Report

## BUDGET OF THE TOWN OF LYMAN - EXPENDITURES

PURPOSE OF EXPENDITURES	Estimated 1984	Actual 1984	Estimated 1985
<b>General Government:</b>			
*Town Officers' Salaries	\$ 4,000.00	\$ 4,100.00	\$ 4,100.00
*Town Officers' Expenses	2,000.00	2,238.76	2,000.00
*Election and Registration	1,200.00	1,362.56	1,200.00
*Town Hall and Other Buildings	2,000.00	2,580.34	2,000.00
*Reappraisal of Property	1,200.00	1,302.00	1,200.00
Tax Collector's Salary	1,500.00	1,500.00	1,500.00
*Tax Collector's Fees	-0-	1,106.00	1,000.00
*Town Audit	1,000.00	925.00	1,000.00
<b>Health:</b>			
-Health Department	60.00	-0-	60.00
-Ross Ambulance	420.00	420.00	420.00
-Littleton Hospital	500.00	-0-	500.00
-North Country Home Health Agency	490.00	490.00	490.00
-White Mtn. Mental Health Agency	420.00	420.00	420.00
Lisbon Dump	4,800.00	5,200.00	4,800.00
-Septage - Town of Littleton	-0-	155.00	155.00
<b>Protection of People and Property:</b>			
*Police Department	1,500.00	-0-	1,500.00
*Fire Department	6,000.00	8,802.75	6,000.00
*Planning and Zoning	100.00	36.16	1,000.00
*Insurance	6,000.00	6,267.50	6,500.00
*Civil Defense	60.00	-0-	-0-
<b>Libraries:</b>			
*Lisbon Library	100.00	100.00	100.00
<b>Highways and Bridges:</b>			
+Maintenance & General Expenses	50,000.00	49,861.79	50,000.00
+State Highway Block Grant	35,135.86	30,588.69	37,848.78
Payment into Capital Reserve Fund	-0-	7,207.00	5,000.00
<b>Public Welfare:</b>			
*Town Poor	250.00	144.57	250.00
*Old Age Assistance	100.00	33.55	100.00
<b>Public Service Enterprises:</b>			
Cemeteries	1,000.00	1,232.24	1,000.00

Unclassified:

*Damage and Legal Expenses	1,000.00	1,097.35	1,000.00
*Employees Social Security	3,500.00	2,433.69	2,700.00
N. H. Municipal Assn.	400.00	400.00	400.00
North Country Council	.314.00	.314.00	.314.00
*Veterinarian Fees	100.00	-0-	-0-
*Advertising	272.00	142.45	286.00

Debt Service:

*Interest-Tax Anticipation Notes	7,750.00	6,193.77	6,200.00
Principal-Long Term Note (Truck)	6,250.00	6,250.00	6,250.00
*Interest-Long Term Note (Truck)	2,219.20	2,223.95	1,700.00
*Principal-Short Term Note (Black Valley Bridge)	-0-	-0-	4,668.95
*Interest-Short Term Note (Black Valley Bridge)	-0-	-0-	373.52
*Principal-Short Term Note (Ash Hill Bridge)	-0-	-0-	3,562.72
*Interest-Short Term Note (Ash Hill Bridge)	<u>-0-</u>	<u>-0-</u>	<u>284.98</u>

TOTAL	\$141,641.06	\$145,129.12	\$157,883.99
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F. D. CHASE, JR.  
Public Accountant  
119 Central Street  
Woodsville, N.H. 03785

February 21, 1985

TRANSMITTAL

Board of Selectmen  
Town Office  
Lyman, New Hampshire 03585

Members of the Board:

I have examined the financial statements of the various funds and account groups of the Town of Lyman for the year ended December 31, 1984 and have issued my report thereon, dated February 21, 1985. As part of my examination, I reviewed and tested the Town's system of internal accounting control to the extent I considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purpose of this evaluation is to establish a basis for reliance when determining the nature, timing and extent of other such auditing procedures that are necessary for expressing an opinion on the financial statements. My study and evaluation disclosed no weaknesses that I consider to be material.

Publication Requirment

The provisions of R.S.A. 71-A: 21 require that only this letter be published in the next annual report of the Town:

I recommend that you also publish the accompanying financial statements, footnote disclosures and auditor's opinion in their entirety in your next report. If you decide to publish the accompanying financial statements, you must include both footnote disclosures and our auditor's opinion as part of the Town report. In addition, the auditor's report may not be published without the accompanying financial statements and footnotes.

I extend my thanks to the officials of the Town of Lyman for their assistance during the course of my audit.

*Floyd D. Chase Jr.*  
Floyd D. Chase, Jr.

F. D. CHASE, JR.  
Public Accountant  
119 Central Street  
Woodsville, N.H. 03785

AUDITOR'S OPINION

Board of Selectmen  
Town Office  
Lyman, New Hampshire 03585

Dear Board Members:

I have examined the combined financial statements of the Town of Lyman, New Hampshire as of and for the year ended December 31, 1984 as listed the table of contents. My examination was made in accordance with generally accepted auditing standards and included such test of the accounting records as I considered necessary in the circumstances.

As described more fully in Note 1, the combined financial statements referred to above do not include financial statements of the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles.

In my opinion, except for the effects of the omission of the financial statements described above do not include financial statements of the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles.

In my opinion, except for the effects of the omission of the financial statements described above results in an incomplete presentation as explained in the preceding paragraph, these combined financial statements referred to above present fairly the financial position of the Town of Lyman, New Hampshire at December 31, 1984 and the results of its operations and changes in financial position of its proprietary and similar trust fund types for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with the preceding year.

*Floyd D. Chase*  
Floyd D. Chase, Jr.

February 21, 1985

EXHIBIT A  
TOWN OF LYMAN

Combined Balance Sheet - All Fund Types  
December 31, 1984

	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
<b><u>ASSETS</u></b>		
Cash	\$45,177.	\$ 426.
Investments		
Taxes Receivable	10,706.	
Due From Other Funds	---	
Amount to be Provided for Retirement of General Long-Term Debt		
Total Assets	<u>\$55,883.</u>	<u>\$ 426.</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>		
Liabilities:		
Accounts Payable	---	
Security Deposits	\$ 1,305.	
Due Other Governmental Units		
Due Other Funds	32,756.	
General Obligation Notes		
Total Liabilities	<u>\$34,061.</u>	<u>\$ ---</u>
Fund Balances:		
Reserved For Endowments (Note 2)		
Unreserved:		
Designated for Subsequent Years' Expenditures (Note 1)		
Undesignated (Notes 5 & 6)	426.	
Surplus	<u>21,822.</u>	
Total Fund Balances	<u>\$21,822.</u>	<u>\$ 426.</u>
Total Liabilities and Fund Balances	<u>\$55,990.</u>	<u>\$ 426.</u>

The accompanying notes are an integral part of these financial statements.

<u>Fiduciary Fund Types</u>	<u>Account Group</u>	<u>Total (Memorandum Only)</u>	
<u>Trust and Agency</u>	<u>General</u>	<u>December 31, 1984</u>	<u>December 31, 1984</u>
<u>Long Term Debt</u>	<u></u>		
\$14,246.	\$	\$ 59,849.	\$ 43,834.
900.		900.	900.
50,688.		61,394.	64,043.
32,756.		32,756.	33,717.
	26,982.	26,982.	25,000.
<u>\$98,590.</u>	<u>\$26,982.</u>	<u>\$181,881.</u>	<u>\$167,494.</u>
---	---	---	---
\$ 83,444.	\$	\$ 1,305.	\$ 3,026.
---		83,444.	83,403.
		32,756.	33,717.
	26,982.	26,982.	25,000.
<u>\$83,444.</u>	<u>\$26,982.</u>	<u>\$144,487.</u>	<u>\$145,146.</u>
\$ 900.	\$	\$ 900.	\$ 900.
14,246.		14,672.	6,906.
---	---	21,822.	14,542.
<u>\$15,146.</u>	<u>\$ ---</u>	<u>\$ 37,394.</u>	<u>\$ 22,348.</u>
<u>\$98,590.</u>	<u>\$26,982.</u>	<u>\$181,881.</u>	<u>\$167,494.</u>

EXHIBIT B  
TOWN OF LYMAN

Combined Statement of Revenues, Expenditures and Changes in Fund Balances -  
All Governmental and Fiduciary Fund Types  
For the Year Ended December 31, 1984

	<u>Governmental Fund Types</u>	
	General	Special Revenue
<b>Revenues:</b>		
Taxes	\$ 76,291.	
Licenses, Fees and Permits	13,887.	
Intergovernmental Revenue	46,096.	6,734.
Miscellaneous Revenues	162.	
Interest Income	9,890.	
Total Revenues	<u>\$146,326.</u>	<u>\$ 6,734.</u>
<b>Expenditures:</b>		
<b>Current:</b>		
General Government	27,086.	
Public Safety	8,803.	
Highways and Streets	80,450.	
Sanitation	5,200.	
Health	1,330.	
Welfare	178.	
Culture and Recreation	1,332.	
Capital Outlay	8,232.	
Debt Service:		
Principal Retirement	6,250.	
Interest on Long-Term Debt	2,224.	
Interest on Short-Term Debt	6,193.	
Total Expenditures	<u>\$147,278.</u>	<u>\$   --</u>
Excess of Revenues Over (Under) Expenditures	(952.)	6,734.
<b>Other Financing Sources (Used):</b>		
Proceeds of Long-Term Notes	8,232.	
Operating Transfers In	---	---
Operating Transfers Out	---	(7,207.)
Total Other Financing Sources (Uses)	<u>\$ 8,232.</u>	<u>(7,207.)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	7,280.	(473.)
Fund Balances - January 1	14,542.	899.
Fund Balances - December 31	<u>\$ 21,822.</u>	<u>\$ 426.</u>

The accompanying notes are an integral part of these financial statements.

Fiduciary Fund TypesTotals (Memorandum Only)Expendable TrustDecember 31, 1984December 31, 1983

\$	\$ 76,291.	\$ 70,010.
	13,887.	10,590.
	52,830.	46,709.
306.	468.	744.
	9,890.	9,222.
<u>\$ 306.</u>	<u>\$153,366.</u>	<u>\$137,275.</u>

\$	\$ 27,086.	\$ 23,030.
	8,803.	4,521.
	80,450.	74,116.
	5,200.	4,400.
	1,330.	1,830.
	178.	1,760.
	1,332.	1,081.
	8,232.	34,198.
	6,250.	---
	2,224.	---
	6,193.	7,742.
<u>\$ ---</u>	<u>\$147,278.</u>	<u>\$152,678.</u>
306.	6,088.	(15,403.)

\$	\$ 8,232.	\$ 25,000.
	---	---
	(7,207.)	(5,541.)
	<u>1,025.</u>	<u>19,459.</u>
306.	7,113.	4,056.
<u>1,101.</u>	<u>16,542.</u>	<u>12,486.</u>
<u>\$1,407.</u>	<u>\$23,655.</u>	<u>\$16,542.</u>

EXHIBIT C  
TOWN OF LYMAN

Fiduciary Fund Types  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Year Ended December 31, 1984

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	<u>Non-Expendable Trusts</u>
Operating Revenues:	
Investment Income	\$ <u>65.</u>
Operating Expenditures:	
Net Operating Income	\$ <u>65.</u>
Fund Balance - January 1	<u>\$1,141.</u>
Fund Balance - December 31	<u>\$1,206.</u>

Statement of Changes in Financial Position  
For The Year Ended December 31, 1984

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Sources of Working Capital:	
Net Income	\$ <u>65.</u>
Uses of Working Capital	<u>---</u>
Net Increase in Working Capital	<u>\$ 65.</u>
Elements of Net Increase in Working Capital:	
Cash	<u>\$ 65.</u>

The accompanying notes are an integral part of these financial statements.

EXHIBIT D  
TOWN OF LYMAN

Statement of Changes in Assets and Liabilities  
For The Year Ended December 31, 1984

	Balances January 1, 1984	Additions	Deductions	Balances December 31, 1984
<u>ASSETS</u>				
Taxes Receivable	50,276.	106,088.	105,676.	50,688.
Due From General Fund	33,422.	33,356.	34,022.	32,756.
	<u>83,698.</u>	<u>139,444.</u>	<u>139,698.</u>	<u>83,444.</u>
<u>LIABILITIES</u>				
Due To General Fund	295.		295.	---
Due To Lisbon Regional	83,403.	139,444.	139,403.	83,444.
	<u>83,698.</u>	<u>139,444.</u>	<u>139,698.</u>	<u>83,444.</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LYMAN

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Town of Lyman conform to generally accepted accounting principles for local government units except as indicated hereinafter. The following is a summary of significant accounting policies.

Basis of Accounting

The accrual basis is used for all fiduciary funds. Governmental funds utilize the modified accrual basis whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (accrual basis) except:

- a. Disbursements for inventory items (material and supplies) are considered expenditures at the time of purchase.
- b. Prepaid expenses are not normally recorded.
- c. Interest on long-term debt which is recorded as an expenditures when due.

General Fixed Assets

Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditures. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made. Generally accepted accounting principles require that general fixed assets be capitalized and accounted for in a separate fixed asset group of accounts.

Taxes Collected For Others

The town collects taxes for the Lisbon Regional School District and Grafton County which are remitted to them as required by law. These funds are accounted for as agency funds.

Inter-Fund Transactions

During the course of normal operations, the Town has transactions between funds including expenditures and transfers of resources to provide services. The accompanying governmental and fiduciary funds financial statements reflect such transactions as transfers.

TOWN OF LYMAN

NOTES TO FINANCIAL STATEMENTS  
(Continued)

1. PROPERTY TAXES

Annually, the Town establishes an amount for abatements, discounts and refunds of property tax revenues known as overlay. All abatements, discounts and refunds are charged to overlay.

As prescribed by law, the Tax Collector sells at tax sale, all uncollected property taxes in the following year after taxes are due, where applicable. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If property is not redeemed within the two year redemption period, the property is tax-deeded to the lien holder.

2. PURPOSE OF FUNDS AND ACCOUNT GROUPS:

The Town reports its activities in numerous individual funds to comply with the limitations and restrictions placed on both the resources made available to the Town and the services provided. Individual funds and account groups summarized in the accompanying financial statements are classified as follows:

A. Governmental Funds

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters.

General Fund - used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

Special Revenue Funds - used to account for specific restricted revenues and expenditures for various purposes. Receipts and expenditures of each fund are governed by the terms of contractual agreements, statutes or local law. The Town accounts for the Revenue Sharing Fund and the Public Library Fund as Special Revenue Funds.

B. Fiduciary Funds

Trust and Agency Funds - these funds are used to account for assets held by Town in a fiduciary capacity for various purposes and taxes collected for other governmental units. Receipts and expenditures of each fund are governed by statutes or local law.

TOWN OF LYMAN

NOTES TO FINANCIAL STATEMENTS  
(Continued)

3. GENERAL LONG-TERM DEBT:

General Long-term debt is summarized as follows:

	Interest Rate	Original Amount	Issue Date	Maturity Date	Outstanding Balance
Truck Notes	8.75%	25,000.	1983	1987	18,750.
Bridge Notes	6.75%	8,232.	1984	1985	8,232.
<u>Total Outstanding Long-Term Debt</u>					<u>26,982.</u>

General long-term debt transaction for the year ended December 31, 1984 is summarized as follows:

Long-Term Debt Outstanding - January 1, 1984	\$25,000.
New Debt	<u>8,232.</u>
	33,232.
Principal Payment - Long-Term Debt.	<u>6,250.</u>
Long-Term Debt Outstanding - December 31, 1984	<u>26,982.</u>

Aggregate maturities of general long-term debt for the three years subsequent to December 31, 1984, are as follows:

1985	\$14,482.
1986	6,250.
1987	6,250.

TOWN OF LYMAN

NOTES TO FINANCIAL STATEMENTS  
(Continued)

**4. BUDGET:**

The Town budget represents departmental appropriations as authorized by annual or special town meeting. The Selectmen may transfer funds between operating categories as they seem necessary. State statutes require balanced budgets.

**5. SPECIAL REVENUE FUND BALANCES:**

Special Revenue Fund Balances are detailed as follows:

Revenue Sharing	\$ 426.
	<u>\$ 426.</u>

**6. TRUST AND AGENCY FUND BALANCES:**

Trust and Agency Fund balances are comprised of the following:  
Non-Expendable Trust Funds:

	Principal	Income	Expended	Total
Cemetery Funds	\$ 900.	\$ 306.	\$ ---	\$1,206.
	<u>\$ 900.</u>	<u>\$ 306.</u>	<u>\$ ---</u>	<u>\$1,206.</u>

Expendable Trust Funds (Capital Reserve Funds):

Highway Department Equipment.	\$13,940.
Cemetery Association Operating and Maintenance Funds	<u>306.</u>
Total Town Expendable Trust Fund	\$14,246.
Trust and Agency Balances	<u>\$14,246.</u>

# UNCOLLECTED PROPERTY TAXES

December 31, 1984

Aldrich, David Scott	\$ 242.12
Aldrich, Dennis T.	636.72
Aldrich, Donald	190.81
Aldrich, Myron	439.81
Allin, Elaine	175.77
Anderson, James	38.58
Blinn, Edward J.	131.17
<b>[REDACTED]</b>	
Bonor, Morris	7.72*
Borrows, Peter K.	133.46
Bushway, Steven	233.41
Callender, James R.	144.68
Cardaropoli, Thomas	552.05
Cayer, Horace & Arlene	104.17
Cetronio, Antonio	241.13*
Clough, Ellis	127.31
<b>[REDACTED]</b>	
Cratty, Phillip	98.38*
Cratty, Phillip	142.75*
Curran, Patrick, William, Joseph & Thomas	175.54
Curran, Patrick, William, Joseph, & Thomas	84.88
Devries, Bruce	146.60
Disalvo, Nicola	138.89
Doherty, Richard	111.88
Dusik, Arcade	191.13
Eisenhauer, Robert S.	1,435.18*
Engelhart, George C.	106.10
Fanning, William F.	146.60
Gearty, Michael	111.88
<b>[REDACTED]</b>	
Hanks, Donald	746.88
Harris, James F.	403.16
Healey, Daniel J.	133.46
Hennessey, Robert	156.25
Heule, Sharon	135.03
Huber, A. Elizabeth	98.38
Huber, A. Elizabeth	13.50
Huber, A. Elizabeth	54.01
Huber, A. Elizabeth	11,381.10
Huber, A. Elizabeth	4,587.16
Hughes, Kenneth	192.90
Karsian, Richard	146.60*
Keeney, Mark	1,481.83
King, Jerrold	895.06
Knot, David	27.31
Kopec, Richard	326.00
Larsen, Carl C.	65.59*
Larsen, Carl C.	77.16*
Locke, James N.	1,649.45
Lyndes, Kim	347.22
Masi, Paul	251.38
McCann, George	673.22

Meehan, Thomas D.	227.62
Melchin, George	476.46
Merchant, James	88.73
Mitchell, John	27.01
Monteiro, MaryAnn	165.89
Murray, Noel C.	142.75*
Nalewaik, Jr. Edmund	104.17*
Paquette, Sandra	73.30
Pedrick, Richard	152.39
Pollock, Robert	1,500.92
R. C. Realty Trust %Casoni, Ronald	138.89
R. C. Realty Trust %Casoni, Ronald	135.03
R. C. Realty Trust %Casoni, Ronald	227.62
Rasmussen, William N.	109.95
Santy, Sr. Robert	285.49
Santy, Sr. Robert	617.28
Santy, Edward	16.20
Santy, Edward	764.09
Santy, Edward	605.71
Santy, Edward	38.58
Seawise Management Corp.	123.46
Seawise Management Corp.	351.08
Seawise Management Corp.	216.05
Simonetti, Mark	123.46
Spencer, John	177.47
Spencer, John	136.96
Spring, Marion E.	146.60
Stevens, Leonard A.	869.98*
Taylor, David	405.09*
Tierney, Robert J.	111.88
[REDACTED]	[REDACTED]
Tomlinson, William	52.44
Trudell, James	862.26
Trudell, James	34.72
Trudell, William & Trudell, R. Michael	38.58*
Williams, Gary	349.15
Williams, Robert	498.07
Wojcik, Raymond	212.19
Wojtkunski, Albert	414.74
[REDACTED]	[REDACTED]
Wornald, John	385.80
[REDACTED]	[REDACTED]

\*Indicates payment after December, 31, 1984

## DETAILED STATEMENT OF PAYMENTS

Date	Check #		Amount
1/3	2578	Donna Washburn, Treasurer	\$ 14,000.00
1/3	2579	Roger Leavitt	197.75
1/3	2580	Rupert J. Blaisdell	242.80
1/3	2581	A. D. Sanel	88.18
1/3	2582	NH Division of Welfare	325.35
1/10	2583	Roger Leavitt	197.75
1/10	2584	Rupert J. Blaisdell	242.80
1/10	2585	Rupert J. Blaisdell	39.45
1/10	2586	Roger Leavitt	8.10
1/10	2587	Campton Sand & Gravel	124.04
1/10	2588	Treasurer, State of NH	83.00
1/10	2589	International Salt	633.83
1/10	2590	Warren Wetherbee	50.00
1/10	2591	Lisbon Village Hardware	46.13
1/10	2592	Jesseman's Garage	30.00
1/10	2593	Town of Lisbon	400.00
1/17	2594	Roger A. Smith	59.99
1/17	2595	Treasurer, State of NH	194.37
1/17	2596	Town of Lisbon	2,048.10
1/17	2597	N. E. Telephone	108.11
1/17	2598	Public Service of NH	166.91
1/17	2599	Branham Publishing	20.60
1/17	2600	Roger Leavitt	197.75
1/17	2601	Rupert J. Blaisdell	242.80
1/17	2602	VOID	-0-
1/24	2603	Wetherbee Oil Co.	762.56
1/24	2604	Brown & Saltmarsh	14.12
1/24	2605	Rupert J. Blaisdell	242.80
1/24	2606	Roger Leavitt	197.75
1/24	2607	Rose Delli-Colli	4.99
1/31	2608	Branham Publishing	3.95
1/31	2609	Office of Register of Deeds	36.30
1/31	2610	Roger Leavitt	197.75
1/31	2611	Rupert Blaisdell	242.80
1/31	2612	Rupert Blaisdell	25.67
1/31	2613	Wayne Presby	44.53
1/31	2614	Roger Leavitt	4.65
1/31	2615	Alice Santy	5.76
1/31	2616	Katharine Esterhas	10.00
1/31	2617	Town of Lisbon	816.00
1/31	2618	Donna Washburn, Treasurer	14,000.00
2/7	2619	A. D. Sanel	23.80
2/7	2620	Lisbon Village Hardware	57.29
2/7	2621	Warren S. Wetherbee	100.00
2/7	2622	Tuck Press Printers	56.00
2/7	2623	Everett Fenoff	148.00
2/7	2624	VOID	-0-
2/7	2625	Northern Equipment Co.	44.13

2/7	2626	MacKenzie Auto Parts	70.02
2/7	2627	NH Municipal Unemployment Compensation Fund	25.95
2/7	2628	Arcade Dusik	52.89
2/7	2629	Roger Leavitt	197.75
2/7	2630	Rupert J. Blaisdell	242.80
2/7	2631	Town of Lisbon	1,024.00
2/7	2632	Town of Lisbon	832.00
2/14	2633	Treasurer, State of NH	418.60
2/14	2634	N. E. Telephone	32.92
2/14	2635	Public Service of NH	168.52
2/14	2636	E.W. Sleeper Co.	497.16
2/14	2637	International Salt	703.66
2/14	2638	Roger Leavitt	197.75
2/14	2639	Rupert J. Blaisdell	242.80
2/21	2640	Roger Leavitt	197.75
2/21	2641	Rupert J. Blaisdell	242.80
2/21	2642	Wetherbee Oil Co.	561.00
2/21	2643	Reed Supply Co.	49.38
2/28	2644	Wanda Hubbard	28.40
2/28	2645	Bertha Bonor	21.00
2/28	2646	Gail Cate	21.00
2/28	2647	Yvonne Booth	21.00
2/28	2648	Nancy Labbay	21.00
2/28	2649	Loretta Locke	21.00
2/28	2650	George Godfrey	21.00
2/28	2651	F. D. Chase Jr.	925.00
2/28	2652	Roger Leavitt	197.75
2/28	2653	Rupert J. Blaisdell	242.80
2/28	2654	Postmaster, Town of Lisbon	85.40
2/28	2655	Treasurer, State of NH	182.55
..	..	..	..
3/6	2656	Mrs. Donna Washburn	14,000.00
3/6	2657	Town of Lisbon	416.80
3/6	2658	Treas. State of NH	77.00
3/6	2659	Roger Leavitt	197.75
3/6	2660	Rupert Blaisdell	242.80
3/6	2661	R.A. Stahler & Sons	132.34
3/6	2662	VOID	-0-
3/6	2663	Littleton Courier	76.80
3/6	2664	A.D. Sanel Inc.	188.67
3/6	2665	Postmaster, Town of Lisbon	110.35
3/6	2666	Tuck Press Printers	28.00
3/6	2667	Rose Delli-Colli	1.95
3/6	2668	Salta Tire Co. Inc.	16.75
3/6	2669	Warren S. Wetherbee	50.00
3/6	2670	Lisbon Village Hardware	49.30
3/6	2671	Holmes Transportation	42.65
3/6	2672	E.W. Sleeper Co.	165.72
3/6	2673	Roger Leavitt	6.45
3/6	2674	Rupert J. Blaisdell	49.50
3/6	2675	Christopher Disbrow	150.00
3/6	2676	Quipco Inc.	45.00
3/6	2677	Cathi Williams	52.93
3/6	2678	VOID	-0-

3/13	2679	Roger Leavitt	197.75
3/13	2680	Rupert J. Blaisdell	242.80
3/13	2681	VOID	-0-
3/13	2682	Treas. State of NH	158.69
3/20	2683	Reed Supply Co.	8.96
3/20	2684	Public Service of NH	136.92
3/20	2685	New England Telephone	40.36
3/20	2686	Courier Printing Co.	76.00
3/20	2687	NH Tax Collector's Association	10.00
3/20	2688	Wheeler and Clark	26.66
3/20	2689	Noyes Tire and Service Center	312.62
3/20	2690	Yvonne Booth	31.50
3/20	2691	Gail Cate	31.50
3/20	2692	Nancy Labbay	31.50
3/20	2693	Florence Corey	31.50
3/20	2694	George Godfrey	31.50
3/20	2695	Loretta Locke	31.50
3/20	2696	Roger Leavitt	197.75
3/20	2697	Cathi Williams	73.35
3/20	2698	Rupert Blaisdell	242.80
3/20	2699	Wanda Hubbard	43.55
3/20	2700	Wetherbee Oil Co.	656.54
3/20	2701	George M. Stevens & Son Co.	292.50
3/20	2702	George M. Stevens & Son Co.	175.00
3/27	2703	Jim Turnball	52.29
3/27	2704	Alexander's Welding	458.75
3/27	2705	NH Municipal Association	400.00
3/27	2706	E. W. Sleeper	121.07
3/27	2707	Roger Leavitt	197.75
3/27	2708	Rupert Blaisdell	242.80
3/27	2709	Treasurer State of NH	162.11
3/27	2710	Everett Fenoff	81.00
3/27	2711	Indian Head Bank	8,473.95
3/27	2712	Lorraine Rayburn Trustee of Trust Funds	7,207.00
4/3	2713	Moulton, Smith, Samaha, Vaughan, P. C.	528.00
4/3	2714	Lisbon Village Hardware	21.36
4/3	2715	A. D. Sanel Inc.	166.22
4/3	2716	Partstown/Lisbon	6.48
4/3	2717	Internal Revenue Service	298.14
4/3	2718	Roger Leavitt	197.75
4/3	2719	Rupert J. Blaisdell	242.80
4/3	2720	Donna Washburn, Treasurer	14,000.00
4/3	2721	Town of Lisbon	816.80
4/3	2722	Loretta Locke	1,866.00
4/3	2723	Charles A. Wood, Registrar	12.20
4/3	2724	NH Tax Collectors Association	15.00
4/3	2725	E. W. Sleeper Co.	165.72
4/3	2726	Warren S. Wetherbee	100.00
4/3	2727	Jesseman's Garage	1,089.95
4/3	2728	Dorothy Presby, Treasurer	100.00
4/3	2729	International Salt Co.	643.55
4/3	2730	R. A. Stahler & Sons Inc.	380.07
4/3	2731	Public Service of NH	133.46

4/3	2732	Tate Enterprises	28.34
4/3	2733	Equity Publishing Co.	65.00
4/3	2734	Roger Leavitt	197.75
4/3	2735	Rupert J. Blaisdell	242.80
4/3	2736	Treasurer, State of NH	424.70
4/17	2737	NH Municipal Unemployment Compensation	218.75
4/17	2738	Eddie Nash & Sons Inc.	165.00
4/17	2739	A. Elizabeth Huber	54.61
4/17	2740	Roger Leavitt	9.30
4/17	2741	Rupert Blaisdell	32.25
4/17	2742	Roger Leavitt	197.75
4/17	2743	Rupert J. Blaisdell	242.80
4/17	2744	Cathi Williams	73.35
4/17	2745	N.E. Telephone	95.76
4/17	2746	Harrison Publishing Co.	610.00
4/17	2747	North Country Home Health Agency	490.00
4/17	2748	North Country Council Inc.	314.00
4/17	2749	Wetherbee Oil Co.	323.93
4/24	2750	Loretta Locke	20.35
4/24	2751	Postmaster Lisbon	85.25
4/24	2752	Indian Head Bank	949.70
4/24	2753	Roger Leavitt	197.75
4/24	2754	Rupert J. Blaisdell	242.80
4/24	2755	Roger Leavitt	197.75
4/24	2756	E.W. Sleeper	165.72
5/1	2757	Donna Washburn, Treasurer	14,000.00
5/1	2758	Town of Lisbon	816.80
5/1	2759	Treasurer State of NH	196.36
5/1	2760	Bob's Motor Service	16.00
5/1	2761	Alexander's Welding Service	140.00
5/1	2762	The Littleton Courier	31.60
5/1	2763	Quipco Inc.	100.00
5/1	2764	Bette Huber	86.50
5/1	2765	A. D. Sanel Inc.	208.07
5/1	2766	Roger Leavitt	197.75
5/1	2767	Rupert Blaisdell	242.80
5/1	2768	Roger Leavitt	13.35
5/1	2769	Rupert J. Blaisdell	73.83
5/8	2770	Rupert J. Blaisdell	242.80
5/8	2771	R.A. Stahler & Sons	1.54
5/15	2772	VOID	-0-
5/15	2773	Rupert J. Blaisdell	242.80
5/15	2774	Catherine Williams	73.35
5/15	2775	Treasurer, State of NH	168.96
5/15	2776	Treasurer, State of NH	13.00
5/15	2777	Treasurer, State of NH	27.00
5/15	2778	Town & Country	7.50
5/15	2779	Gary Williams	1.03
5/15	2780	Charles A. Wood Register	56.37
5/15	2781	Public Service	62.47
5/15	2782	N. E. Telephone	42.10
5/15	2783	Harrison Publishing Co.	20.00
5/22	2784	Rupert J. Blaisdell	242.80

5/22	2785	Cathi Williams	1.60
5/22	2786	Town Clerk Lyman	14,448.18
5/22	2787	Wetherbee Oil Co.	276.50
5/22	2788	Lisbon Village Hardware	6.24
5/22	2789	Town of Lisbon	33.55
5/22	2790	Corey's Gun Shop	9.50
5/22	2791	E.W. Sleeper Co.	331.44
5/22	2792	Morris Bonor	168.03
5/29	2793	Rupert J. Blaisdell	242.80
5/29	2794	Morris Bonor	168.03
5/29	2795	Postmaster, Lisbon	59.40
5/29	2796	Cathi Williams	6.60
5/29	2797	Rupert J. Blaisdell	28.59
5/29	2798	Milton Presby	24.83
5/29	2799	Brian Santy	24.33
5/29	2800	Northern Equipment Inc.	82.50
5/29	2801	Alice Santy	42.60
5/29	2802	Treasurer, State of NH	192.28
6/5	2803	Christopher Disbrow	667.50
6/5	2804	Rupert J. Blaisdell	242.80
6/5	2805	Morris Bonor	168.03
6/5	2806	Donna Washburn, Treasurer	13,403.28
6/5	2807	Town of Lisbon	816.80
6/5	2808	Rupert J. Blaisdell	67.62
6/5	2809	Quipco Inc.	225.00
6/5	2810	Forrest Picknell	25.12
6/5	2811	Mike Longchamps	25.12
6/5	2812	Matthew Mackie	45.22
6/5	2813	A.D. Sanel Inc.	617.63
6/5	2814	Lisbon Village Hardware	8.49
6/5	2815	Tuck Press Printers	28.00
6/5	2816	Indian Head Bank	2,000.00
6/5	2817	The Littleton Courier	35.52
6/12	2818	Rupert J. Blaisdell	242.80
6/12	2819	Morris Bonor	168.03
6/12	2820	Cathi Williams	73.35
6/12	2821	Treasurer, State of NH	151.15
6/12	2822	Public Service of NH	42.79
6/12	2823	N.E. Telephone	31.83
6/12	2824	Trans-Continental Bolt	119.95
6/19	2825	Celine Presby	6.95
6/19	2826	Wetherbee Oil Co.	788.37
6/19	2827	Ross Ambulance Service	420.00
6/19	2828	Brook's Auto	75.00
6/19	2829	Hinerth's Hardware	43.98
6/19	2830	Charles A. Wood, Registrar	9.20
6/19	2831	E.W. Sleeper	165.72
6/19	2832	Rupert J. Blaisdell	242.80
6/19	2833	Morris Bonor	168.03
6/26	2834	Loretta Locke	279.90
6/26	2835	Rupert J. Blaisdell	242.80
6/26	2836	Morris Bonor	168.03
6/26	2837	Brian James Melchin	54.18

6/26	2838	Snap On Tools	83.70
7/3	2839	Jordan Milton Machinery	169.57
7/3	2840	Town of Lisbon	816.80
7/3	2841	Treas. State of N. H.	189.06
7/3	2842	Malvese Tractor Co. Inc.	162.22
7/3	2843	Bette Huber	385.00
7/3	2844	Anna Hood	15.00
7/3	2845	Quipeo Inc.	477.50
7/3	2846	Rupert J. Blaisdell	48.07
7/3	2847	Rupert J. Blaisdell	242.80
7/3	2848	Morris Bonor	168.03
7/3	2849	Morris Bonor	58.18
7/3	2850	VOID	-0-
7/3	2851	A. D. Sanel	132.73
7/3	2852	Lisbon Village Hardware	50.04
7/3	2853	MacKenzie Auto Parts	67.09
7/3	2854	Ross Express Inc.	12.12
7/3	2855	Partstown	44.55
7/10	2856	Charles A. Wood Register	57.57
7/10	2857	Celine Presby	31.00
7/10	2858	IRS	32.65
7/10	2859	Brian James Melchin	9.90
7/10	2860	Brian James Melchin	35.00
7/10	2861	Moulton, Smith, Samaha, Vaughan	256.00
7/10	2862	Treasurer, State of NH	145.00
7/10	2863	Salta Tire Co.	16.75
7/10	2864	Rupert J. Blaisdell	242.80
7/10	2865	Cathi Williams	73.35
7/10	2866	Morris Bonor	31.65
7/10	2867	Morris Bonor	168.03
7/10	2868	Jim Turnbull	50.00
7/17	2869	Rupert J. Blaisdell	242.80
7/17	2870	Frank Owen	700.00
7/17	2871	Jordan-Milton Machinery	169.57
7/17	2872	Brooks Auto	6.00
7/17	2873	Morris Bonor	190.32
7/17	2874	Daniel Kazmirechuk	39.66
7/17	2875	NH Municipal Unemployment Compensation Fund	282.29
7/17	2876	Indian Head Bank	877.70
7/17	2877	Treasurer, State of NH	169.99
7/17	2878	Littleton Mini-Motors	70.17
7/17	2879	Town of Littleton	155.00
7/17	2880	Treasurer, State of NH	133.15
7/17	2881	Ross Express Inc.	14.43
7/17	2882	N. E. Telephone	49.22
7/17	2883	Public Service of NH	13.17
7/24	2884	Rupert J. Blaisdell	242.80
7/24	2885	Morris Bonor	214.51
7/24	2886	Jim Turnbull	1.51
7/24	2887	E. W. Sleeper	165.72
7/31	2888	Rupert J. Blaisdell	242.80
7/31	2889	Morris Bonor	214.95
7/31	2890	Morris Bonor	6.90

7/31	2891	Rupert J. Blaisdell	214.49
7/31	2892	Quipco Inc.	285.00
7/31	2893	Gary Lee Williams	173.70
7/31	2894	Wetherbee Oil Co.	474.49
7/31	2895	Reed Supply Co. Inc.	23.11
7/31	2896	The Littleton Courier	17.76
7/31	2897	Partstown	24.26
7/31	2898	The Towne Apothecary	61.57
7/31	2899	A. D. Sanel	164.91
7/31	2900	Treasurer, State of NH	157.89
7/31	2901	Paul Serafini Hayward	31.76
7/31	2902	Loretta Locke	279.90
8/7	2903	Celine Presby	5.16
8/7	2904	Frances Schneider	1.96
8/7	2905	Equity Publishing Corp.	15.95
8/7	2906	Harrison Publishing House	30.65
8/7	2907	Tate Enterprises	6.00
8/7	2908	Salta Tire Co. Inc.	81.65
8/7	2909	Lisbon Village Hardware	116.79
8/7	2910	R. A. Stahler & Sons	479.34
8/7	2911	Northeastern Culvert	3, 135.61
8/7	2912	Jesseman's Garage	2, 025.30
8/7	2913	Twin State Mutual Aid	1,000.00
8/7	2914	Rupert J. Blaisdell	242.80
8/7	2915	VOID	-0-
8/7	2916	Cathi Williams	73.35
8/7	2917	Morris Bonor	180.13
8/14	2918	Town of Lisbon	816.80
8/14	2919	Computurn	26.75
8/14	2920	George M. Stevens & Son	2, 587.00
8/14	2921	Ellingwood Trucking	122.00
8/14	2922	N. E. Telephone	73.39
8/14	2923	Public Service of NH	13.38
8/14	2924	Dale's Auto Body	90.00
8/14	2925	Munson's Equipment Inc.	8.53
8/14	2926	Malcolm G. Call	1,300.00
8/14	2927	Rupert J. Blaisdell	242.80
8/14	2928	Morris Bonor	180.13
8/14	2929	Gary Lee Williams	166.80
8/14	2930	Treasurer, State of NH	334.39
8/21	2931	Rupert J. Blaisdell	242.80
8/21	2932	Morris Bonor	217.28
8/21	2933	Noel C. Murray	23.33
8/21	2934	Wetherbee Oil Co.	88.27
8/21	2935	New England Equipment Co.	72.85
8/21	2936	Tuck Press Printers	84.00
8/21	2937	Moulton, Smith, Samaha & Vaughan	233.35
8/28	2938	Rupert J. Blaisdell	242.80
8/28	2939	Morris Bonor	180.13
8/28	2940	Treasurer, State of NH	154.12
8/28	2941	State of New Hampshire	4, 668.95
9/4	2942	Rupert J. Blaisdell	242.80

9/4	2943	Jesseman's Garage	1,864.71
9/4	2944	Lisbon Village Hardware	11.28
9/4	2945	VOID	-0-
9/4	2946	Northeastern Culvert Corp.	858.22
9/4	2947	Partstown	8.36
9/4	2948	Christopher Disbrow	32.50
9/4	2949	Anna Hood	22.50
9/4	2950	Bette Huber	775.00
9/4	2951	Robert Varney	52.50
9/4	2952	Morris Bonor	4.14
9/4	2953	Quipco Inc.	1,565.00
9/4	2954	Rupert J. Blaisdell	3.43
9/4	2955	Bertha Bonor	93.30
9/4	2956	Joseph Patrick Wiggett	217.28
9/4	2957	Noel C. Murray	9.33
9/4	2958	Morris Bonor	199.65
9/4	2959	Gary Lee Williams	168.80
9/4	2960	Cathi Williams	73.35
9/11	2961	Rupert J. Blaisdell	242.80
9/11	2962	Morris Bonor	180.13
9/11	2963	Town of Lisbon	816.80
9/11	2964	IRS	30.55
9/11	2965	Bertha Bonor	22.75
9/11	2966	Nancy Labbay	22.75
9/11	2967	Gail Cate	22.75
9/11	2968	Antoinette Meserve	22.75
9/11	2969	C. Bruce Schneider	22.75
9/11	2970	Loretta Locke	22.75
9/11	2971	Treasurer, State of NH	238.83
9/18	2972	Loretta Locke	466.50
9/18	2973	New England Equipment Co.	4,505.01
9/18	2974	George M. Stevens & Son	746.00
9/18	2975	George M. Stevens & Son	2,417.00
9/18	2976	Munson's Equipment Co.	85.00
9/18	2977	Rupert J. Blaisdell	242.80
9/18	2978	Morris Bonor	180.13
9/18	2979	Steven John Blaisdell	142.58
9/25	2980	Moulton, Smith, Samaha, Vaughan	80.00
9/25	2981	Public Service	10.35
9/25	2982	N. E. Telephone	45.10
9/25	2983	Northeastern Culvert Co.	858.22
9/25	2984	E. W. Sleeper Co.	497.16
9/25	2985	Treasurer, State of NH	5.22
9/25	2986	Harrison Publishing House	25.50
9/25	2987	Wanda Hubbard	23.45
9/25	2988	Wetherbee Oil Co.	891.81
9/25	2989	VOID	-0-
9/25	2990	White Mountain Mental Health	420.00
9/25	2991	Gary Lee Williams	388.72
9/25	2992	Bette Huber	565.00
9/25	2993	Rupert J. Blaisdell	31.74
9/25	2994	Quipco Inc.	1,372.50
9/25	2995	Kim William Brooks	107.46
9/25	2996	Steven John Blaisdell	162.50

9/25	2997	Rupert J. Blaisdell	242.80
9/25	2998	Donna Trudell	36.85
9/25	2999	Treasurer, State of NH	218.50
9/25	3000	Morris Bonor	180.13
9/25	3001	VOID	-0-
9/25	3002	Donna Washburn, Treasurer	14,000.00
10/2	3003	Rupert J. Blaisdell	242.80
10/2	3004	Cathi Williams	73.35
10/2	3005	Morris Bonor	180.13
10/2	3006	Stephen John Blaisdell	144.51
10/2	3007	Kim William Brooks	163.41
10/2	3008	Town of Lisbon	816.80
10/2	3009	Morris Bonor	2.70
10/2	3010	Ken Parker	99.50
10/2	3011	New England Equipment Co.	251.18
10/2	3012	Arthur Whitcomb Inc.	235.95
10/2	3013	A. D. Sanel	298.42
10/9	3014	Rupert J. Blaisdell	242.80
10/9	3015	Morris Bonor	180.13
10/9	3016	Kim William Brooks	42.92
10/9	3017	Noyes Tire Co.	50.00
10/9	3018	Tate Enterprises	90.54
10/9	3019	Spear Merrill Agency	50.00
10/9	3020	Treasurer, State of NH	210.61
10/9	3021	Donna Washburn, Treasurer	14,000.00
10/16	3022	NH Municipal Unemployment Compensation Fund	138.00
10/16	3023	W. E. Aubuchon Co., Inc.	119.85
10/16	3024	Juanita Hubbard	10.00
10/16	3025	Branham Publishing Co.	26.60
10/16	3026	E. W. Sleeper Co.	165.72
10/16	3027	Public Service of NH	23.17
10/16	3028	N. E. Telephone	39.11
10/16	3029	Tuck Press Printers	84.00
10/16	3030	Treasurer, State of NH	142.50
10/16	3031	Bob's Motor Service	41.00
10/16	3032	Brown & Saltmarsh Inc.	112.10
10/16	3033	E. W. Sleeper Co.	6,429.00
10/16	3034	Rupert J. Blaisdell	242.80
10/16	3035	Morris Bonor	180.13
10/23	3036	Indian Head Bank	1,074.00
10/23	3037	Rupert J. Blaisdell	242.80
10/23	3038	Morris Bonor	180.13
10/23	3039	Wetherbee Oil Co.	424.58
10/23	3040	Lawson Products	369.57
10/23	3041	Donna Washburn	14,000.00
10/23	3042	Town of Lisbon	816.80
10/23	3043	VOID	-0-
10/23	3044	Rupert J. Blaisdell	242.80
10/23	3045	Morris Bonor	180.13
10/23	3046	Cathi Williams	73.35
10/23	3047	Treasurer, State of NH	227.19
10/23	3048	Treasurer, State of NH	3,562.72

11/6	3049	Tate Enterprises	96.10
11/6	3050	Brown & Saltmarsh	22.81
11/6	3051	Littleton Mini Motors	34.80
11/6	3052	Noyes Tire & Service	573.15
11/6	3053	Lisbon Village Hardware	60.06
11/6	3054	A. D. Sanel	722.35
11/6	3055	Donna Trudell	30.15
11/6	3056	Wanda Hubbard	33.50
11/6	3057	Alice Santy	30.15
11/6	3058	Morris Bonor	4.14
11/6	3059	Rupert J. Blaisdell	117.30
11/6	3060	Quipco Inc.	90.00
11/6	30601	Rupert J. Blaisdell	242.80
11/6	30602	Morris Bonor	180.13
11/13	30603	Rupert J. Blaisdell	242.80
11/13	30604	Morris Bonor	180.13
11/13	30605	Treasurer, State of NH	150.70
11/13	30606	Postmaster Lisbon	110.00
11/13	30607	Yvonne Booth	28.00
11/13	30608	C. Bruce Schneider	28.00
11/13	30609	Loretta Locke	28.00
11/13	30610	Bertha Bonor	28.00
11/13	30611	Gail Cate	28.00
11/13	30612	Nancy Labbay	28.00
11/13	30613	Public Service NH	62.41
11/13	30614	N. E. Telephone	54.81
11/20	30615	Rupert J. Blaisdell	242.80
11/20	30616	Morris Bonor	180.13
11/20	30617	New England Equipment Co.	255.70
11/20	30618	Wetherbee Oil Co.	117.42
11/20	30619	AF Siegler Grafton County Treasurer	18.196.00
11/27	30620	Rupert J. Blaisdell	242.80
11/27	30621	Cathi Williams	73.35
11/27	30622	Morris Bonor	180.13
11/27	30623	Littleton Office Supply	175.60
11/27	30624	Bertha Bonor	93.30
11/27	30625	Treasurer, State of NH	168.96
12/4	30626	Rupert J. Blaisdell	242.80
12/4	30627	Keith Booth	839.70
12/4	30628	James Turnbull	373.20
12/4	30629	Morris Bonor	180.13
12/4	30630	Frances G. Schneider	373.20
12/4	30631	Littleton Office Supply	42.50
12/4	30632	Wetherbee Oil Co.	28.00
12/4	30633	James Turnbull	65.00
12/4	30634	Lisbon Village Hardware	49.87
12/4	30635	A. D. Sanel	55.31
12/11	30636	Charles A. Wood, Register	14.20
12/11	30637	Brown & Saltmarsh	14.06
12/11	30638	Joseph F. Hindman	10.00
12/11	30639	Rupert J. Blaisdell	242.80
12/11	30640	Cathi Williams	95.11
12/11	30641	Morris Bonor	180.13

12/11	30642	Loretta Locke	658.70
12/11	30643	Lawson Products	7.00
12/11	30644	Treasurer, State of NH	2.00
12/11	30645	E. W. Sleeper Co.	331.44
12/11	30646	Treasurer, State of NH	457.49
12/18	30647	Littleton Office Supply	189.95
12/18	30648	N. E. Telephone	76.64
12/18	30649	Public Service NH	96.43
12/18	30650	Dak Colby	31.50
12/18	30651	Rupert J. Blaisdell	5.50
12/18	30652	Rupert J. Blaisdell	242.80
12/18	30653	Morris Bonor	180.13
12/18	30654	Donna Washburn	14,000.00
12/18	30655	Rupert J. Blaisdell	242.80
12/18	30656	Morris Bonor	180.13
12/18	30657	Town of Lisbon	816.80
12/21	30658	Indian Head Bank	136,193.37
12/31	30659	B-B Chain Co.	1,627.75
12/31	30660	Atlantic Plow Blade	210.40
12/31	30661	Poulsen Lumber	47.00
12/31	30662	A. D. Sanel	315.89
12/31	30663	Jesseman's Garage	16.00
12/31	30664	Bette Huber	217.50
12/31	30665	Rupert J. Blaisdell	17.34
12/31	30666	Northern Equipment Inc.	11.73
12/31	30667	Treasurer, State of NH	143.85
12/31	30677	Gateway Motors	215.54

## BALANCE - SAVINGS ACCOUNTS

	Balance 12/31/83	Income	Balance 12/31/84
Walter Reynolds Fund (Lyman Library)	\$ 195.83	\$ 11.11	\$ 206.94
Lyman Public Library Account	178.02	10.11	188.13
Lyman Cemetery Account (Savings)	265.47	22.89	288.36
Lyman Cemetery Account (Checking)	-0-	-0-	136.00

Because all positions on the Cemetery Board are vacant the Selectmen have been required to assume the responsibility for the care of the Town Cemeteries.

**REPORT OF THE TRUSTEES OF TRUST FUNDS**  
**for the Year Ending December 31, 1984**

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	PRINCIPAL		INCOME		Income During Year	Balance End Year
				Balance Beginning Year	New Funds Created	Balance Beginning Year	Balance Beginning Year		
10/20/13	Frye Fund (Moulton Hill)	Cemetery	Bank Deposit	\$ 250.00	\$	\$ 250.00	\$ 49.08	\$ 16.97	\$ 66.05
11/27/18	James E. Richardson Fund	Cemetery	Bank Deposit	200.00		200.00	33.09	13.22	46.31
6/20/21	Albert Dow Fund	Cemetery	Bank Deposit	100.00		100.00	22.12	6.93	29.05
1/ 3/22	Ellen Thornton Fund	Cemetery	Bank Deposit	200.00		200.00	107.63	17.44	125.07
10/26/25	H. H. Porter Fund	Cemetery	Bank Deposit	150.00		150.00	29.50	10.16	39.66
		Totals		\$ 900.00	\$	\$ 900.00	\$241.42	\$ 64.72	\$ 306.14
3/31/75	Capital Equipment Fund	Highway Equipment	Bank Deposit*	5,541.00		7,207.00	12,748.00	224.56	967.40 1,191.96
		Totals		\$6,441.00		\$7,207.00	\$13,648.00	\$465.98	\$1,032.12 \$1,498.10

\*Savings Account and Certificate of Deposit

Note: Capital Equipment Fund started year as a Savings Account. Monies transferred to a Certificate of Deposit on 4/2/84.  
 Interest on Savings Account 1/1/84 - 4/2/84      \$ 80.48  
 4/2/84 - 10/1/84 Int., on 6 month CD      650.19  
 10/1/84 - 12/31/84 Int., on 3 month CD      236.73  
**\$967.40**

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.

Lorraine Rayburn  
 Rita Presby  
 Alice E. Santi

Trustees

## **PLANNING BOARD**

The Lyman Planning Board meets the first Tuesday of every month at 7:00 p.m. at the Lyman Town Hall. The Board also convenes upon request for preliminary review of subdivision plans and to conduct public hearings to consider subdivision plans. All Planning Board meetings are open to the public.

There were five subdivisions approved by the Planning Board this year.

Respectfully submitted,

Everett Fenoff, Chairman

Jack Blaisdell

Frederic Winslow

Raymond Cloutier

William Trudell (resigned)

Celine Presby, Secretary

## **HEALTH OFFICER**

1983 - Inspection of Dodge Pond in response to report of gross contamination. Culture taken and sent to "Water Test" as recommended by the State Health Department. Report from "Water Test" - OK for the beach. Out of pocket cost - \$10.00

1984 - Inspection of Chamberlain School at their request prior to an inspection by the State Education Department. Follow up on repairs done to septic system in a previous year. Deemed to be satisfactory pending routine inspection by county sanitation officer.

Inspection of Dodge Pond as follow up on 1983 inspection gave no visual indication of gross contamination and no suggestive odor. It was my judgment that no culture was needed at that time. I do recommend that a culture test be done in 1985 for proper supervision of swimming facilities.

Respectfully submitted,

Joseph Hindman, MD

Health Officer

## **REPORT OF FOREST FIRE WARDEN AND STATE FOREST RANGER**

Our first forest fire prevention law was enacted by our State Legislature 90 years ago. This early law set in place a cooperative forest fire prevention and suppression effort between city and town governments and State government. It simply stated that no open fire could be kindled, when the ground is free of snow, without the written permission of the town/city Forest Fire Warden. This law also stated that anyone kindling a fire without written permission shall be liable for the damage caused and subject to a \$1000 fine.

During the past 90 years, this law has worked so well that it has remained unchanged. All open fires when the ground is not covered with snow must be authorized by the local Forest Fire Warden. Persons kindling a fire without a permit when one is required are liable for damages caused, fire suppression costs and subject to a \$1000 fine.

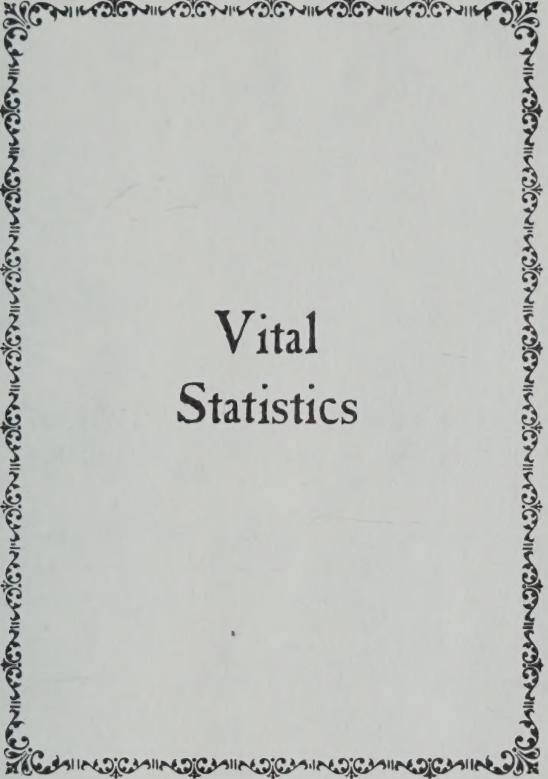
This cooperative fire prevention law has contributed significantly to our nationally recognized annual forest fire loss record.

### **1984 STATISTICS**

	<b>No of Fires</b>	<b>No of Acres</b>
State - NH .....	875	335
District - 8 .....	11	18
Town - Lyman .....	0	0

**FOREST RANGER — Richard C. Belmore**

**FOREST FIRE WARDEN**  
Rupert Blaisdell



## Vital Statistics

**BIRTHS REGISTERED IN THE TOWN OF LYMAN, NH**  
**for the Year Ending December 31, 1984**

Date and Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
January 8, 1984 Littleton, NH	Jennifer Irene Presby	Brett Wathen Presby	Celine Irene Tellier
June 12, 1984 Littleton, NH	Crystal Lee Santy	Bradley Robert Santy	Wanda Lee Edwards

**MARRIAGES REGISTERED IN THE TOWN OF LYMAN, NH**  
**for the Year Ending December 31, 1984**

Date of Marriage	Name of Groom	Surname of Bride	Residence of Groom	Residence of Bride
June 2	Roy E. Hazlett	Wendy S. Robinson	Lyman, NH	Lyman, NH
June 11	Brian B. Santy	Diane E. Jones	Lyman, NH	Lyman, NH
September 22	Morris H. Bonor	Kathie J. Tedesco	Lyman, NH	Lyman, NH

**DEATHS REGISTERED IN THE TOWN OF LYMAN, NH**  
**for the Year Ending December 31, 1984**

Date of Death	Name of Deceased	Name of Father	Name of Mother
July 29, 1984	W. Milton Presby	Wayne Presby	Mabel Presbrey
August 4, 1984	Jake Fineman	Samuel Fineman	Pearl Mitiker



